

LAIN, FAULKNER & CO., P.C.
Superior Air Parts, Inc., et al
Summary Sheet - Financial Analysis Services
For the Period May 01, 2009 through September 27, 2009

Employee	Current Hours Billed	Hourly Rate	Total Amount
Steve Thomas	61.30	365.00	\$ 22,374.50
Tom Gingerich	133.40	290.00	\$ 38,686.00
Brandi Rush	1.50	225.00	\$ 337.50
Total:	196.20		\$ 61,398.00

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DAILY LOG
May 01, 2009 THRU September 27, 2009
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Emp	Date	Description	TimeCard Hours	TimeCard Amount
TJG	05/05/2009	Performed review of weekly schedules received from Superior Air Parts; summarized findings for weekly committee update.	4.90	\$1,421.00
SHT	05/05/2009	Prepared for committee teleconference with Tom Gingerich.	0.30	109.50
TJG	05/06/2009	Finalized weekly update and transmitted to counsel.	0.30	87.00
TJG	05/06/2009	Attended weekly committee conference call update; follow up meeting with Steve Thomas.	0.90	261.00
SHT	05/06/2009	Reviewed weekly accounting report to committee.	0.30	109.50
SHT	05/06/2009	Participated in weekly committee teleconference; had follow-up meeting with Tom Gingerich regarding chapter 7 liquidation analysis and work plan.	0.90	328.50
SHT	05/11/2009	Performed cursory review of weekly accounting information from debtor; coordinated preparation of weekly teleconference materials.	0.50	182.50
SHT	05/11/2009	Telecom with David Parham regarding APS plan of reorganization.	0.10	36.50
SHT	05/11/2009	Commenced analysis of APS offer.	0.90	328.50
TJG	05/12/2009	Reviewed APS purchase proposal; began review of weekly schedules from SAP.	2.30	667.00
TJG	05/12/2009	Attended conference call with committee and counsel regarding the APS proposal.	0.80	232.00
TJG	05/12/2009	Prepared best and worst case scenario schedules based on APS proposal.	1.50	435.00
TJG	05/12/2009	Met with counsel and APS representatives to gain an understanding of the terms of their proposal; follow up meeting with counsel.	2.50	725.00
TJG	05/12/2009	Revised analysis of APS proposal; reviewed schedules with Steve Thomas.	1.00	290.00
SHT	05/12/2009	Analyzed APS offer; met with Tom Gingerich regarding same; teleconference with committee and counsel regarding same; prepared for meeting with APS.	1.60	584.00
SHT	05/12/2009	Met with Tom Gingerich, David Parham, and Elliott Schuler; met with same plus APS representatives and their counsel; attended follow-up meeting with Tom Gingerich, Elliott Schuler and David Parham.	2.50	912.50
SHT	05/12/2009	Revised APS plan analysis based on new data.	1.50	547.50
TJG	05/13/2009	Continued analysis and preparation of schedules for APS proposal.	2.80	812.00
TJG	05/13/2009	Resumed analysis of weekly schedules from SAP, including cash flow forecast, inventory, accounts receivable, sales and purchase worksheets.	1.20	348.00
TJG	05/13/2009	Participated in conference call with committee and counsel.	1.00	290.00
SHT	05/13/2009	Continued analysis of APS plan and refining of chapter 7 liquidation analysis; teleconference with David Parham and Tom Gingerich.	2.10	766.50
SHT	05/13/2009	Participated in weekly committee teleconference.	1.00	365.00
TJG	05/14/2009	Revised APS analysis schedules for purchase price adjustment; teleconference with counsel regarding schedules.	3.80	1,102.00
TJG	05/14/2009	Updated Chapter 7 and Chapter 11 analyses with different scenarios, engine sales and claims; teleconference with David Parham and Elliot Schuler.	2.20	638.00

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SHT	05/14/2009	Revised APS plan analysis to consider a purchase price adjustment for inventory and accounts receivable; teleconference with Tom Gingerich, Elliott Schuler and David Parham regarding same.	2.40	\$876.00
SHT	05/14/2009	Revised analysis to consider various scenarios with TAG.	2.10	766.50
TJG	05/15/2009	Continued revisions of analyses of APS proposal and TAG claim settlement; transmitted schedules to counsel.	1.60	464.00
TJG	05/15/2009	Teleconference with Kent Abercrombie regarding reduction of claims and value of engines; telecom with Elliot Schuler regarding claim issues.	0.80	232.00
TJG	05/15/2009	Prepared schedules to include TAG settlement with different engine sales amounts; prepared summary of distributions; transmitted to counsel.	1.80	522.00
TJG	05/15/2009	Participated in conference call with committee and counsel to update them on APS and TAG; reviewed analyses prepared to date.	0.70	203.00
BMR	05/15/2009	Reviewed Chapter 7 and 11 analysis.	0.80	180.00
SHT	05/15/2009	Reviewed revised APS plan analysis and chapter 7 liquidation analysis; submitted comments; assisted Tom Gingerich with additional revisions to both.	0.90	328.50
SHT	05/15/2009	E-mails to coordinate committee teleconference; prepared for committee teleconference with Tom Gingerich.	0.30	109.50
TJG	05/17/2009	Began review of reorganization plan and disclosure statement filed by debtor.	1.00	290.00
TJG	05/18/2009	Prepared calculation of Chapter 7 liquidation analysis using the terms of the debtor's plan of reorganization.	1.50	435.00
TJG	05/18/2009	Participated in conference call with APS representatives, committee and counsel regarding APS business plan; follow up with committee and counsel.	1.40	406.00
TJG	05/18/2009	Continued review of plan of reorganization and preparation of analysis.	3.20	928.00
TJG	05/19/2009	Reviewed weekly schedules and forecasts from debtor.	3.60	1,044.00
TJG	05/20/2009	Reviewed fee application prepared by Baker and McKenzie.	0.80	232.00
TJG	05/20/2009	Reviewed debtor forecast; transmitted comments to counsel.	2.90	841.00
TJG	05/20/2009	Participated in weekly teleconference with committee and counsel.	0.70	203.00
TJG	05/27/2009	Reviewed weekly schedules and forecasts provided by debtor.	1.80	522.00
TJG	05/27/2009	Revised APS analysis with new claim information from the debtor.	1.50	435.00
TJG	05/27/2009	Participated in conference call with committee and counsel.	0.50	145.00
SHT	05/27/2009	Prepared for weekly committee teleconference; reviewed new claims analysis received from debtor and analyzed impact on APS plan; met with Tom Gingerich regarding same.	1.10	401.50
SHT	05/27/2009	Participated in weekly committee teleconference.	0.40	146.00
TJG	05/28/2009	Telecom with Elliot Schuler; revised APS offer analysis.	0.90	261.00
SHT	05/28/2009	Worked with Tom Gingerich regarding updating chapter 7 liquidation analysis; prepared status and work plan.	0.20	73.00
SHT	05/28/2009	Assisted Elliott Schuler with calculation of US trustees fees.	0.20	73.00

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TJG	05/29/2009	Revised calculations for Chapter 7 plan, debtor plan of reorganization and APS offer; prepared additional scenarios requested by counsel; follow up teleconference with Dave Parham and Elliot Schuler.	4.10	\$1,189.00
SHT	05/29/2009	Revised chapter 7 and APS plan analyses to reflect new claims amounts submitted by debtor and to add new scenarios regarding TAG; teleconference with Elliott Schuler and Tom Gingrich regarding same.	1.10	401.50
BMR	06/01/2009	Reviewed various calculations and schedules regarding payment percentages for Tom Gingerich.	0.70	157.50
TJG	06/01/2009	Met with Steve Thomas regarding different Chapter 7 and APS scenarios.	0.50	145.00
SHT	06/01/2009	Analyzed APS plan and Chapter 7 liquidation analysis using new claims assumptions.	0.50	182.50
SHT	06/01/2009	Reviewed various liquidation and plan analyses with Tom Gingerich; teleconference with Tom Gingerich and Elliott Schuler regarding same; had follow-up meeting with Tom Gingerich regarding work plan.	0.50	182.50
TJG	06/03/2009	Reviewed weekly forecasts and schedules from debtor.	2.30	667.00
TJG	06/03/2009	Participated in weekly conference call; call did not occur due to scheduling conflicts of counsel.	0.20	58.00
SHT	06/03/2009	Analyzed monthly operating report and prepared for committee teleconference; attempted committee teleconference; read e-mail from David Parham regarding same.	1.10	401.50
TJG	06/04/2009	Analyzed new information received from debtor regarding revisions to their plan.	0.50	145.00
SHT	06/04/2009	Reviewed debtor's analysis and comments regarding the APS plan, including supporting schedules; commenced our analysis and response; met with Tom Gingerich regarding work plan; sent e-mail to Elliott Schuler and David Parham regarding same.	2.90	1,058.50
TJG	06/05/2009	Continued revised debtor plan; teleconference with Steve Thomas and Dave Parham.	2.20	638.00
TJG	06/05/2009	Met with Steve Thomas and Dave Parham to review revised debtor plan and changes from prior plan; prepared additional analyses using debtor information.	4.20	1,218.00
SHT	06/05/2009	E-mail from David Parham regarding plan analysis; investigated his question and replied.	1.60	584.00
SHT	06/05/2009	Analyzed issues put forth in an e-mail by Steve Roberts regarding APS plan; prepared for discussion with Kent Abercrombie regarding same to verify results.	1.20	438.00
SHT	06/05/2009	Prepared for meeting with David Parham and Tom Gingerich; met with David Parham and Tom Gingerich.	1.90	693.50
TJG	06/08/2009	Revised the new APS plan with Chapter 7 calculations after meeting with Dave Parham; added four different scenarios to analyses.	1.70	493.00
TJG	06/08/2009	Teleconference with Kent Abercrombie and Steve Thomas to verify debtor numbers; follow up teleconference with Dave Parham and Steve Thomas.	0.80	232.00

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TJG	06/08/2009	Teleconferenc with committee regarding updated information and upcoming meeting with debtor; follow up meeting with Steve Thomas.	0.50	\$145.00
TJG	06/08/2009	Revised Chapter 7 and APS calculation scenarios using Kent Abercrombie's new numbers.	3.00	870.00
SHT	06/08/2009	Revised chapter 7 liquidation analysis and APS plan analysis and made comparisons between the two; left voicemail to Kent Abercrombie regarding same; telecom with David Parham regarding same.	1.90	693.50
SHT	06/08/2009	Prepared for committee teleconference.	0.20	73.00
SHT	06/08/2009	Teleconference with Tom Gingerich and Kent Abercrombie.	0.40	146.00
SHT	06/08/2009	Participated in committee teleconference.	0.30	109.50
SHT	06/08/2009	Continued updates and revisions to Chapter 7 liquidation analysis and APS plan analysis.	1.60	584.00
SHT	06/08/2009	Telecoms with David Parham.	0.30	109.50
SHT	06/08/2009	Transmitted Chapter 7 liquidation analysis and APS plan analysis to counsel; prepared for upcoming meeting with committee, Counsel, debtor and debtor's Counsel.	0.70	255.50
TJG	06/09/2009	Met with committee, debtor, debtor counsel, Dave Parham, Elliot Schuler and Steve Thomas regarding status of case, settlement of TAG issues and APS proposal.	4.00	1,160.00
TJG	06/09/2009	Revised Chapter 7 liquidation and APS proposal calculations after new information received in meeting.	0.50	145.00
SHT	06/09/2009	Prepared for upcoming meeting; continued refinement of Chapter 7 liquidation analysis and APS plan analysis.	2.30	839.50
SHT	06/09/2009	Met with committee, counsel for committee, debtor and debtor's counsel, TAG and TAG's counsel regarding plan negotiations; attended various breakout and joint sessions.	3.90	1,423.50
SHT	06/09/2009	Revised Chapter 7 liquidation analysis and APS plan analysis based on meeting results.	1.60	584.00
TJG	06/10/2009	Prepared summary of all Chapter 7 and APS proposal scenarios; reviewed analyses with Steve Thomas; transmitted to counsel.	1.10	319.00
SHT	06/10/2009	Updated Chapter 7 liquidation analysis and APS plan analysis; prepared executive summary and transmitted to counsel.	1.90	693.50
SHT	06/11/2009	Reviewed new schedule of canceled purchase orders; worked with Tom Gingerich regarding effect on plan analyses, including e-mails from/to Chuck Dedmon and Kent Abercrombie regarding same.	0.80	292.00
TJG	06/16/2009	Performed review of weekly schedule from debtor; prepared for weekly creditor conference call.	1.40	406.00
TJG	06/17/2009	Prepared new and revised financial and distribution scenarios for potential new purchaser, Brantley Helicopter.	3.80	1,102.00
TJG	06/17/2009	Participated in weekly creditor conference call.	0.30	87.00
SHT	06/17/2009	Various e-mails from/voicemails to attorneys regarding new proposals; commenced analysis as requested; telecoms with David Parham and Elliott Schuler regarding new proposal and our analysis.	2.10	766.50
SHT	06/17/2009	Participated in committee teleconference.	0.30	109.50

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TJG	06/18/2009	Revised Brantley Helicopter scenarios; teleconference with Dave Parham and Steve Thomas to review new calculations.	1.30	\$377.00
TJG	06/18/2009	Participated in conference call with creditor committee regarding new calculations prepared on the Brantley proposal.	0.60	174.00
SHT	06/18/2009	Read e-mails from counsel regarding new proposal and required analysis; researched issues and questions; telecom with David Parham; prepared various analysis scenarios and summaries thereof; teleconference with Tom Gingerich and David Parham regarding same.	2.20	803.00
SHT	06/18/2009	Participated in committee teleconference.	0.60	219.00
SHT	06/18/2009	Had follow-up meeting regarding work plan and priorities with Tom Gingerich.	0.20	73.00
TJG	06/19/2009	Telecom with Dave Parham; revised calculations; transmitted claims analysis to Kevin Good.	1.20	348.00
SHT	06/19/2009	Voicemails and e-mails from/to David Parham.	0.20	73.00
SHT	06/19/2009	Telecom with David Parham.	0.30	109.50
SHT	06/19/2009	Telecom with Kent Abercrombie; summarized notes regarding that conversation.	1.50	547.50
TJG	06/22/2009	Reviewed Brantley Helicopter purchase offer; met with Steve Thomas to review offer.	2.10	609.00
TJG	06/22/2009	Began review of weekly operating schedules from debtor.	0.50	145.00
SHT	06/22/2009	Telecom with Tom Gingerich regarding new proposal and Lain Faulkner's work plan to address selected issues.	0.20	73.00
TJG	06/23/2009	Continued review of weekly reports from debtor; prepared analysis for weekly creditor committee call.	0.50	145.00
SHT	06/23/2009	Read e-mails and attachments regarding new offer; telecom with Tom Gingerich regarding status and work plan.	0.50	182.50
SHT	06/23/2009	Read e-mails regarding settlement offers.	0.20	73.00
TJG	06/24/2009	Participated in weekly creditor committee conference call.	0.30	87.00
SHT	06/24/2009	Performed cursory review of new Plan and Disclosure Statement; participated in committee teleconference.	0.70	255.50
TJG	06/29/2009	Emailed Kent Abercrombie reconciliation of invoices; telecoms with Elliot Schuler regarding status of case.	0.40	116.00
SHT	06/30/2009	Performed cursory review of monthly operating report.	0.50	182.50
TJG	07/01/2009	Reviewed weekly schedules from debtor; prepared summary for conference call; reviewed May monthly operating report filed by debtor.	0.90	261.00
TJG	07/01/2009	Participated in weekly committee conference call.	0.20	58.00
TJG	07/08/2009	Reviewed weekly schedules received from debtor; prepared for weekly conference call.	0.90	261.00
TJG	07/08/2009	Participated in weekly committee conference call.	0.50	145.00
TJG	07/09/2009	Revised Chapter 7 and Chapter 11 calculations per request of attorney; various telecoms with Elliot Schuler; transmitted revised schedules to attorney.	5.10	1,479.00
SHT	07/09/2009	Prepared Chapter 7 liquidation analysis and Brantley plan analysis with Tom Gingerich.	0.50	182.50

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TJG	07/13/2009	Revised Chapter 7 and Brantly plan numbers after receiving new numbers from debtor; telecom with Elliot Schuler; met with Steve Thomas on revisions.	1.00	\$290.00
TJG	07/13/2009	Performed review procedures on weekly reports from debtor.	1.10	319.00
SHT	07/13/2009	Assisted Tom Gingerich with updated plan analysis and comparisons.	0.60	219.00
TJG	07/14/2009	Prepared revisions to Brantly plan calculations.	0.90	261.00
TJG	07/14/2009	Attended disclosure statement hearing; met with Elliot Schuler regarding certain issues observed during the hearing.	3.00	870.00
TJG	07/15/2009	Participated in weekly conference call with attorneys and committee members.	0.80	232.00
SHT	07/15/2009	Met with Tom Gingerich to debrief regarding yesterday's hearings and to make detailed work plan to cover future hearings and deadlines.	0.30	109.50
TJG	07/16/2009	Reviewed draft of disclosure statement; teleconference with Steve Roberts and Elliot Schuler regarding adjusted claim numbers; telecom with Elliot Schuler regarding revised calculations; teleconference with Dave Parham and Elliot Schuler regarding assumptions to be used on revised plan calculations.	3.70	1,073.00
TJG	07/17/2009	Telecom with Elliot Schuler; revised plan calculations based on new APS plan; prepared new revisions using adjusted numbers per debtor and counsel.	2.00	580.00
TJG	07/20/2009	Participated in conference call regarding accepting the Brantly or APS plan.	0.90	261.00
SHT	07/20/2009	Prepared for and participated in committee teleconference; had follow-up meeting with Tom Gingerich regarding priorities and work plan.	1.10	401.50
SHT	07/22/2009	Telecom with Elliott Schuler.	0.10	36.50
SHT	07/23/2009	Participated in committee teleconference; documented notes.	0.30	109.50
TJG	08/04/2009	Reviewed weekly reports from debtor; calculated estimated asset values at August 31, 2009.	1.50	435.00
TJG	08/06/2009	Revised Brantley purchase plan calculations.	0.50	145.00
TJG	08/07/2009	Participated in weekly conference call; follow-up meeting with Steve Thomas.	0.60	174.00
TJG	08/07/2009	Revised APS calculations due to amended plan and disclosure statement filed; transmitted revised schedules to attorneys.	3.00	870.00
SHT	08/07/2009	Participated in committee teleconference; had follow-up meeting with Tom Gingerich regarding status and work plan; left voicemail to counsel.	0.70	255.50
TJG	08/12/2009	Reviewed weekly reports from debtor.	0.90	261.00
TJG	08/13/2009	Reviewed revised bid from APS; revised calculations according to bid; telecom with Dave Parham.	1.40	406.00
SHT	08/13/2009	Read status e-mail from David Parham.	0.10	36.50
SHT	08/18/2009	Read e-mails regarding status and teleconference.	0.10	36.50

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TJG	08/20/2009	Reviewed weekly reports from debtor; participated in weekly conference call; organized and summarized projections prepared to date.	2.70	\$783.00
TJG	08/20/2009	Met with Dave Parham and Elliot Schuler to review revised projections.	1.40	406.00
TJG	08/20/2009	Revised Chapter 11 and Chapter 7 projections for plans after meeting with attorneys.	2.20	638.00
SHT	08/20/2009	Prepared for and participated in committee teleconference.	0.50	182.50
SHT	08/20/2009	Met with Tom Gingerich regarding final revisions to analyses and plan comparisons.	0.50	182.50
TJG	08/21/2009	Continued revisions of projections; teleconference with Dave Parham and Elliot Schuler; finalized projections based on disclosure statement and plans of reorganization.	3.60	1,044.00
SHT	08/21/2009	Counseled Tom Gingerich regarding Plan and Chapter 7 analysis/testimony.	0.30	109.50
TJG	08/24/2009	Telecom with Dave Parham regarding projections.	0.50	145.00
TJG	08/25/2009	Reviewed calculations in preparation of hearing.	0.40	116.00
SHT	08/25/2009	Read series of e-mails regarding plan and chapter 7 analyses; met with Tom Gingerich regarding same.	0.30	109.50
TJG	08/26/2009	Prepared for confirmation hearing; attended confirmation hearing for potential testimony of financial matters of debtor.	5.50	1,595.00
SHT	08/26/2009	Trial/testimony preparation with Tom Gingerich.	0.40	146.00
TJG	08/27/2009	Met with Steve Thomas as follow up of confirmation hearing.	0.30	87.00
*Daily Log Total:			196.20	61,398.00